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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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April 13, 2007

Dave Neighbors, Associational Coordinator  
World Changers-Tower Grove Baptist Church  
4257 Magnolia Avenue  
St. Louis, MO 63110

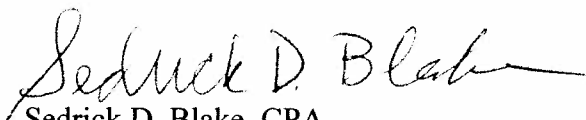
RE: Fiscal Monitoring Report of World Changers-Tower Grove Baptist Church, Home Repairs (#2007-AHC8)

Dear Mr. Neighbors:

Enclosed is a report of our fiscal monitoring review of the World Changers-Tower Grove Baptist Church (Document #50536) for the period March 1, 2005 Through February 28, 2006. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of World Changers-Tower Grove Baptist Church. Our fieldwork was completed on March 13, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and through an agreement with the Affordable Housing Commission to provide fiscal monitoring to all grant sub recipients. If you have any questions, please contact Charles Schroeder at (314) 589-6089.

Sincerely,

  
Sedrick D. Blake, CPA,  
Audit/ Fiscal Executive

Enclosure

cc: Angela Morton Conley, Executive Director, Affordable Housing Commission



# CITY OF ST. LOUIS

## *AFFORDABLE HOUSING COMMISSION*

***WORLD CHANGERS-TOWER GROVE BAPTIST CHURCH  
HOME REPAIRS  
DOCUMENT #50536***

### *FISCAL MONITORING REVIEW*

***MARCH 1, 2005 THROUGH FEBRUARY 28, 2006***

***PROJECT #2007-AHC8***

***DATE ISSUED: APRIL 13, 2007***

***Prepared by:  
The Internal Audit Section***



# OFFICE OF THE COMPTROLLER

***HONORABLE DARLENE GREEN, COMPTROLLER***

**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
HOME REPAIRS  
WORLD CHANGERS-TOWER GROVE BAPTIST CHURCH  
DOCUMENT #50536  
CONTRACT #27-05G  
FISCAL MONITORING REVIEW  
MARCH 1, 2005 THROUGH FEBRUARY 28, 2006**

**TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Page(s)</u></b>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
Summary of Current Observations	2
DETAILED OBSERVATIONS, RECOMMENDATIONS, AND MANAGEMENT'S RESPONSES	3

**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
HOME REPAIRS  
WORLD CHANGERS-TOWER GROVE BAPTIST CHURCH  
DOCUMENT #50536  
CONTRACT #27-05G  
FISCAL MONITORING REVIEW  
MARCH 1, 2005 THROUGH FEBRUARY 28, 2006**

**INTRODUCTION**

**Background**

**Contract Name:** World Changers-Tower Grove Baptist Church

**Contract Number:** 27-05G

**Contract Period:** March 1, 2005 through February 28, 2006

**Contract Amount:** \$85,700

This contract provided funds to the Agency to assist households, at or below 80% of the St. Louis' median income, adjusted for family size, with emergency home repairs, especially those that affect the health and safety of individuals living in the house and /or prevent further deterioration of the house.

**Purpose**

The purpose of this fiscal monitoring review was to determine World Changers-Tower Grove Baptist Church's (Document #50536) compliance with local Affordable Housing Commission requirements for the period March 1, 2005 Through February 28, 2006. We will make recommendations for improvements, if necessary.

**Scope and Methodology**

We made inquiries regarding World Changers-Tower Grove Baptist Church's internal controls relating to the grant administered by the Affordable Housing Commission (AHC), tested evidence supporting the reports the Agency submitted to AHC and performed other procedures considered necessary. Our fieldwork was completed on March 13, 2007. Management's response was received April 10, 2007 and incorporated into this report.

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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

World Changers-Tower Grove Baptist Church did not fully comply with AHC requirements.

**Status of Prior Observations**

This is the first fiscal monitoring review for World Changers-Tower Grove Baptist Church under this program. Therefore, the Agency does not have prior observations.

**Summary of Current Observations**

We made a recommendation for the following observation, which if implemented, could assist World Changers-Tower Grove Baptist Church in complying with federal, state and local CDBG requirements:

- The Agency did not submit all quarterly reports

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**DETAILED OBSERVATIONS, RECOMMENDATIONS  
AND MANAGEMENT'S RESPONSES**

**The Agency did not submit all Quarterly Reports**

In the agreement with World Changers-Tower Grove Baptist Church and AHC, the contract requires that the quarterly reports be submitted by the 10<sup>th</sup> day of the month following the end of each quarter. The Agency submitted only 2 out of 4 reports. Reimbursements may be delayed when reports are submitted late.

**Recommendation**

We recommend the Agency submit its quarterly reports within the required time limit.

**Management's Response**

*Without us doing extensive research, we cannot concur nor dispute the findings that we did not file two reports. We can make a concentrated effort to make sure that they are filed in the future. However, we will need assistance from the Affordable Housing Commission as to the exact dates that they would like the reports generated. We were informed that it was every three months from the execution of the contract until the contract is ended.*

**Auditor's Response**

The contract period was from March 2005 through February 2006. There were four quarterly reports due by the 10<sup>th</sup> day following the end of each quarter. The due dates for these quarterly reports were:

<b>Quarter</b>	<b>Quarterly Report Period</b>	<b>Filing Date</b>
1.	March 2005 through May 2005	Friday, June 10, 2005
2.	June 2005 through August 2005	Friday, September 9, 2005
3.	September 2005 through November 2005	Friday, December 9, 2005
4.	December 2005-February 2006	Friday, March 10, 2006